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FOREWORD

The Annual Report of the Farm Management Division of the Extension Branch provides an analysis of the work activities and programs during 1982. While the report does not go into detail on the various programs, the report does provide information that will assist the reader in gaining an appreciation of the type and scope of work carried out by this Division.

Below is a list of the staff of the Farm Management Division at year-end, with the major areas of responsibility noted for each.

Rollie L. Hayman	Supervisor	Truro Office
Peter Dekker	Farm Management Specialist	Kentville Office Western Nova Scotia
Jim Houghton	Farm Management Specialist	Truro Office Central Nova Scotia
Debbie Freeman	Farm Management Technician	Truro Office
Lana Crewe	Farm Management Technician	Kentville Office
Tracey Mitchell	Secretary	Truro Office

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INTRODUCTION

The primary objective of the Farm Management Division is to assist Nova Scotia farmers, farm leaders and N.S. Department of Agriculture Staff in developing their farm business management knowledge and skills. Farm Management is concerned with the management of all resources available to the farm manager. While we have placed most of our emphasis and programs on the business management aspect, this does not preclude a work knowledge of the remaining parts of the whole farm management area. Collectively, our staff in the Farm Management Division have a wide range of knowledge and experience in most of the agricultural production areas.

Management decisions imply that there are alternatives and or choices to be made. Sound management decisions require information upon which to base decisions and imply a critical analysis of the available information. Our division assists in creating an awareness of the need for information and analysis. In addition, we attempt to provide a portion of the information and analysis base. Information on production efficiency, management factors, and financial and production ratios have been prepared and distributed by our Division.

The staff compliment of the Farm Management Division was changed in 1982 as a result of Government Restraint Programs. At year-end, we had a compliment of three (3) Professional Staff, two (2) Agricultural Technicians and one (1) Clerical Staff. During the year, two (2) staff members resigned - Arthur Hill in January and David Clark in July, both choosing to persue a farming career. We are pleased to welcome Jim Houghton to our staff in Truro.

Professional staff are concerned with serving the needs of farmers, farm organizations and other Department of Agriculture Staff. To this end, individual farm and office calls, group meetings and short courses are utilized as a means of providing the information and expertise requested.

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Technical and Clerical Staff play a key role in our Division. Their primary function is to provide technical and clerical assistance to professional staff. While these roles do not receive the recognition afforded our professional staff, they are, nevertheless, fundamental to the success of our Division.

PROGRAMS AND SERVICES

In the introduction, we noted that our primary objective is to assist agricultural producers in improving their farm business management knowledge and skills. Hence, the major thrust of our programs and services relates to providing information and guidance to producers that will enable them to meet this objective. In so doing, it is hoped that the management decisions that are made will be sound ones - ones that will enhance the profitability and viability of their farm businesses.

In this report, we attempt to outline our various programs and services to meet this objective. While these programs and services appear to be distinct entities, in actual parctice, many of the programs and services are interrelated.

During the past year, the efficiency and effectiveness of our Division has been hampered somewhat because of staff shortages. During 1982, we operated at full staff for only three (3) months of the year. Hence, a review of our statistics reveals fewer calls, fewer budgets, and so forth than occurred in 1981. However, we feel we have been able to make a significant contribution to meeting our primary objective noted above.

A. FARMER COUNSELLING

Individual farmer contact continues to be a major part of our Farm Management Extension Program. This contact may be either farm calls by our staff or farmers seeking assistance through calls to our offices. During 1982, we had a total of 661 farm and office calls with farmers. In Table 1, a breakdown of these calls is presented. Record Systems and Analysis involved 210 client contacts, Pre-Loan Counselling 121, Business Agreements and Tax Management 109, Financial Management and Analysis 97 and General Farm Management 124.

During 1982, staff prepared 131 formal budgets for farmers. These budgets were primarily in the form of cash flow analysis.

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TABLE 1

FARM MANAGEMENT STATISTICS

ITEM	RECORD SYSTEM AND ANALYSIS	PRE-LOAN COUNSEL.	BUS. AGREE. & TAX MANGT.	FINANCIAL MANGT. AND ANALYSIS	GENERAL F.M.	TOTAL
Farm and Office Calls	210	121	109	97	124	661
Budgets Prepared	1	60	4	37	29	131
Short Courses	11	-0-	5	4	5	25
Referrals	9	63	20	34	21	147

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An indication of the respect for our staff is provided by the number of clients referred to us by others in the Department and by bankers, lawyers and accountants. This total for 1982 was 147 referrals for advice and assistance.

1. Record Systems and Analysis

Qualitu farm financial and production records are the basis of an information system required by the farm manager. While we place importance on promoting the development of a good record system with our farm clients, we have shifted our empahsis to that of making use of the information contained in the record system for management decisions.

As Table 1 indicates, in 1982 our staff directed considerable time to this segment of their work with individual farmers. We have found that a significant number of farmers are now doing the analysis work themselves, where formerly, we would have spent time with them assisting in this task.

We continued with the Dairy Farm Business Summary and the Swine Farm Business Summary in 1982. As part of these projects, participating farmers received an indepth individual farm analysis. In some instances, these were followed up with either farm or office calls to go through the analysis. However, many producers seemed satisfied with the analysis and were able to make use of this information without further assistance from our staff.

Almost one-half of our short courses were concerned with record analysis. We received excellant response to these short courses. While progress toward having all farm managers recognize the importance of this subject is slow, we feel we have been successful in having more farmers become aware of the significance of this part of the management job.

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2. Pre-Loan Counselling

The need for this service continues to be an important part of our Farm Management Program. The high debt, low equity positions faced by new entrants to agriculture places these producers in a high risk situation. It is important that these farm families recognize the degree of risk involved and have an understanding of how to manage their business within the constraints this places upon them.

With this group, we have emphrsized total farm planning. From the goals and objectives of the farm family through the available resources of the farm family, our staff have attempted to get the whole farm plan in perspective. We have made extensive use of computerized planning tools, such as the cash flow forecaster.

We feel it is important for new entrants to agriculture to understand the financial as well as the management obligations that they will be facing in the years ahead. With low equity - high debt positions that many new entrants face, their ability to not only manage the production base of their farms, but also the financial end of the business is extremely important.

3. Business Agreements - Tax Management

Most major decisions taken by the farm manager have tax implications. Hence, like the weather, income taxes are a source of current problems for the farm manager. In addition to the tax problems faced by farm families, interest in formal farm business agreements continues to increase from year to year. Our staff have developed a degree of expertise in these areas over the past five to ten years. While our expertise has grown in this area, we see our role as one of providing information to farm families who have difficulties in the business agreement - tax management area.

In addition to farmers, accountants and lawyers utilize our knowledge and expertise in the business agreement - tax management area.

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While we have made a conscientious effort to shift much of the workload in this area into the accounting and legal profession, we still find that problems in this area are interrelated with many of the overall management programs faced by farmers. Hence, while we continue to shift work to accountants and lawyers we cannot completely divorce ourselves from work in this area. The tax and business agreement problems are real ones and must be considered in many of the management decisions faced by the farm operator.

We have tempted to work very closely with the family in outlining the advantages and disadvantages of various business arrangements and tax management alternatives available to the farm family. We feel this to be our role in this area. Detailed advise must come from those most qualified to provide the farm family with expert knowledge. Hence, our role has been one of preparing the family for working very closely with their legal and accounting experts. We assist the farm family in putting together the information required by their accounting and legal people for the final step of putting a farm business agreement or a tax management solution into its final form.

4. Financial Management and Analysis

During the past decade, we have witnessed a major shift in the capital structure of our farm businesses. Along with increasing investment requirements has come the use of larger amounts of borrowed capital. While judicious use of borrowed funds may be a wise management decision, unwise use causes major problems for the agricultural producer. This, combined with difficult economic conditions enhanced by high interest rates and shifting demand for agricultural products, has left some farmers in very difficult financial positions.

Our staff have been involved with this problem from two standpoints. Firstly, we have spent a considerable amount of time assisting producers in re-assessing their management and production programs. This

may involve alternative financial structures for the farm - re-structuring existing debt obligations into loans that can more easily be handled by existing cash flows. Our work may also involve suggested changes to the management and production programs being followed. The greatest difficulty faced by our staff in this area of work is finding the real cause of the problem. It appears to us that if the true cause is not found and corrected, then merely treating the symptom will only be effective for a short period of time.

Secondly, our staff feel that we must take preventative measures to ease this problem in the future. We expect the use of borrowed capital to continue at or above the current rate. Hence, the financial risk will become more important in the future. We have placed increasing emphasis on educational programs in the financial management area. Staff are currently working to develop a program that will provide farmers with additional knowledge and skills in managing the financial resources they use in their businesses. It is hoped that, over time, this type of educational program will have a positive effect on the negative impact that increasing financial risk has on our farm businesses.

5. General Farm Management

On the proceeding pages, we have identified four (4) major program and service areas where staff have spent a considerable amount of their time working with farmers. There are a number of other areas where we worked with our clients in addressing more general questions and concerns. During 1982, we had 124 client contacts that fell under this category. Many of the contacts under this heading are answers to specific management problems.

B. FARM ORGANIZATIONS

The Farm Management Division has been working with farm organizations for the past number of years. In 1982, this involvement continued at or above previous levels. Primarily, our work with farm organizations has been one of providing economic espertise to various producer groups. This

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has mainly been in the area of cost calculations required by commodity groups and by the Dairy Commission.

In 1982, we continued to work with the Milk Producers Association in monitoring cost changes in producing milk. We met with this group on a number of occasions to review changing costs, to review their cost formula and to provide the group with economic data.

In 1982, we again completed the Nova Scotia Dairy Farm Business Summary making use of the financial and production records of 120 dairy farmers. This information was analyzed and presented to the milk producers in two (2) ways. First, in summary form for the total industry. This summary is used to provide information on average costs, returns and management factors for the industry and for our staff as guideline information to assist in budgeting and analysis work with dairy producers. This summary is also used to monitor the milk producers cost formula. The second method that the information is used is to provide an indepth individual farm analysis to participating producers. We see this program as being one that is very well received and most useful in terms of providing a service to the dairy producer.

During 1982, we worked with the Pork Producers Association in three (3) ways. Firstly, by serving on the Pork Price Stabilization Board, we have been able to assist this Board in reaching decisions with respect to quarterly stabilization prices for pork. The calculations associated with arriving at a price are done by this office and presented to the Board for their use.

We completed the Swine Farm Business Summaries in 1982 - one each for the Weanling, Finishing and Farrow to Finish enterprises. In total, 70 pork producers co-operated by providing their financial and production information. As in the Dairy Summary mentioned above, individual farm analysis were completed for each participating producer.

In addition in 1982, we participated as a member of the Pork Producers Cost of Production Committee. At the end of 1982, the Consultants hired by the Pork Producers to calculate the Cost of Producing Pork had not yet completed their work. This is expected to be completed in early 1983.

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In 1982, some time was spent with the Egg Producers regarding their egg pricing formula. In particular, producers were concerned about the price received for brown eggs. Our involvement was to suggest a means of assessing this question without the time and expense involved in an Industry Cost of Production Study.

During 1982, we served on a Committee that evaluated the need for and economic viability of an Alfalfa Dehydration Plant in Kings County. This committee composed of farmers, Agriculture Canada and Nova Scotia Department of Agriculture personnel completed its work and recommended to the Kings County Federation of Agriculture that such a plant was not economically feasible at this time.

C. FARM PLANNING TOOLS

The staff of the Farm Management Division has made extensive use of computerized farm planning tools in 1982. These aids have been used to assist in counselling, budgeting and analysis work with farmers. The planning tools are available from CanFarm via terminal on a fee for use basis. By using these aids staff are able to provide farmers with a detailed comprehensive analysis of problems under consideration. By using the tools, the present staff compliment have been able to provide a greater variety and number of services to our farmers than would be possible without the use of the computer. In Table 2 we provide an outline of the uses that have been made of the computerized planning packages in 1982, and we also provide comparative statistics for the years 1977 through 1981.

It will be noted that useage decreased in 1982. This was caused in part by general restraint - less dollars available for these tools; less staff available to prepare budgets and analysis; and a general reduction in farmers wishing to enter the farm business and less expansion by those already in the industry.

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TABLE 2

FARM PLANNING TOOLS

PLANNING TOOLS	1977	1978	1979	1980	1981	1982
Cash Flow Forecaster	1,272	1,947	2,072	1,658	2,077	1,309
Loan Calculator	137	358	239	223	278	180
Dairy Feed Formulation	404	275	138	73	80	23
Beef Finishing Ration	-0-	-0-	12	97	78	5
Feed Mix	110	32	15	25	29	53
Cash Plan	292	14	10	-0-	14	-0-
Machinery Replacement	-0-	-0-	3	4	13	-0-
Farm Management Game	-0-	-0-	-0-	-0-	6	-0-
Buy vs Custom Hire	-0-	-0-	12	40	2	-0-
TOTAL USES	2,215	2,626	2,591	2,120	2,577	1.570

D. FARM RECORD SYSTEMS

The cornerstone of the information system needed by the farm manager is the record system. The record system that we suggest to farmers must not only capture the required financial information but should have a section for a limited amount of production data as well. Both financial and production data are essential if the farm manager is to do a good job in analyzing his management skills. Essentially, we are involved with two (2) broad types of record systems, namely, manual and computerized.

1. Manual - Manual systems are many and varied ranging from a simple scribbler to a complex double entry ledger. We are primarily concerned with farm account books that have been developed to provide some uniformity and standardization in the recording of financial and physical information.

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During 1982, we distributed some 300 copies of farm record books either directly to farmers or indirectly through our Agricultural Representatives offices. We have at our disposal three (3) record books. The Farm Account Book which is a single entry system designed for the small or part-time farm operator. For those with a larger farm or requiring additional information we have two (2) double entry account books that we recognize as being suitable for our commercial farmers. These are the Ontario Farm Record Book and the Manitoba Farm Record Book. These are available from our offices on request by farmers.

2. Computerized - Computer technology has brought a number of computerized farm record systems to the forefront. Our Division is primarily concerned with the CanFarm Program. With the CanFarm Program falling into private hands our role has been one of service to existing clients and providing registration and services to farmers who wish to enroll on the system under our agency status.

In Nova Scotia we have some 20% of our farms that have gross farm income in excess of $25,000. enrolled on the system. This is by far the largest percentage of any province in Canada. With the change in ownership and price changes that have occurred over the last three years, the number of Nova Scotia farmers on the system has remained relatively constant.

In Table 3 we provide an outline of the registrations on CanFarm by county in 1982, with comparative data for the years 1977 through 1981. As can be noted, our enrollments on the CanFarm System have remained relatively stable through the six (6) year period.

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TABLE 3

CANFARM REGISTRATIONS - NOVA SCOTIA

BY COUNTY - 1977-1982

COUNTY	Dec. '77	Dec. '78	Dec. '79	Dec. '80	Dec. '81	Dec. '82
Annapolis	17	22	12	9	11	12
Antigonish	20	18	17	17	17	15
Cape Breton	6	6	7	7	8	10
Colchester	30	34	27	33	29	21
Cumberland	10	10	8	12	12	10
Digby	1	4	1	1	1	1
Guysborough	1	-	-	-	-	-
Halifax-E. Hants	13	14	12	18	23	23
Hants West	9	11	9	9	10	8
Inverness-Victoria	23	25	21	23	23	23
Kings	53	54	45	51	46	46
Lunenburg	4	4	3	2	2	1
Pictou	18	20	15	18	15	18
Queens	1	2	2	1	1	1
Yarmouth	2	1	1	1	1	1
TOTAL	208	225	180	202	199	190

An integral part of our CanFarm Program, and one of the main reasons for the success we have had with this program is our CanFarm Recorder Technician Service. This service, the result of an assistance policy of Government, provides the farmer on a cost shared basis the services of a Recorder Technician. The technician visits the farm and records the financial and production data in a standard prescribed manner and mails the information to the computer for processing. The result of this service is up-to-date information for the farmer and a source of cost study information for our staff. We feel this program has been quite successful in maintaining our numbers on the system and by the acceptance and use that farmers have made of this service.

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In Table 4 we outline the number of technicians and the workload of each for the past six (6) year period.

TABLE 4

RECORDER TECHNICIAN PROGRAM IN NOVA SCOTIA

TECHNICIAN	Dec. '77	Dec. '78	Dec. '79	Dec. '80	Dec. '81	Dec. '82
Karen Arnfast	24	30	28	31	35	31
Ellen Saunders	17	20	18	19	18	16
Margaret Beaton	7	14	15	13	15	15
Alfred Benoit	9	17	13	14	13	13
Carlene Crouse	6	6	7	9	9	9
Pamela Dean [1]	-	-	-	-	9	6
Marilla Krawchuk [2]	-	-	-	5	5	5
Francis Wentzell [2]	-	-	-	2	2	2
Sue MacIssac [1]	-	-	-	-	2	3
Janet Goucher [3]	-	-	-	-	-	7
Others [4]	32	18	15	23	9	-
TOTAL	95	105	96	116	117	107

[1] Hired in 1981.

[2] Hired in 1980.

[3] Hired in 1982.

[4] Represents total farms covered by technicians who resigned prior to or during 1982.

E. EDUCATIONAL PROGRAMS

In the above sections, we have discussed a number of service roles carried out by our staff. While each of these has an element of education as part of it, more formal educational programs are also part of the work of the Farm Management Division.

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During 1982, staff participated in some 25 Short Courses and Workshops throughout Nova Scotia. Topics varied from record analysis, tax management, financial management, to basic bookkeeping. In total, some 500 people attended these Short Courses.

While we feel that the Short Courses presented in 1982 have provided producers with additional knowledge and skills in the business management area, we do feel increasing emphasis must be placed on this extension technique in the following years. We see a developing need for greater knowledge in the financial management area. With the micro computer boom that is just around the corner, farmers, to be able to get maximum use of these tools, must have a basic understanding of the various cost concepts, financial statements, and the mechanics of working a computer. While we do not see our Division meeting all these needs, we do see a significant role for our staff in this whole education area.

F. MANAGEMENT INFORMATION PROGRAMS

The need for up-to-date reliable management information related to costs, returns and production efficiencies has been increasing over the past number of years. In the Farm Management Division we have identified one of our roles as to supply part of this information to our clientele.

In 1982, our Division prepared and distributed a number of farm business summaries, production cost studies and farm management fact sheets relating to the farm business management area. We have found a large demand for these information packages from all sectors of the agricultural industry. Below is a brief discussion of each of these publications that have been prepared by our Division in 1982.

1. Nova Scotia Dairy Farm Business Summary

One hundred and twenty(120) Nova Scotia dairy producers provided their business information for inclusion in this summary. In return for the use of their information, we supplied each producer with a business analysis of his individual operation.

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This publication has proven to be a leading source of management information on the Nova Scotia Dairy Industry. In 1982, we produced and distributed some 700 copies of this publication.

2. Dairy Farm Business Summary - 5 Year Summary

The main purpose of this publication is to show trends that are taking place in the dairy industry over time. In particular, such factors as herd size, returns from milk, cost components and production coefficients are noted.

3. Borrowed Capital Limits - Dairy

This publication attempts to set out a framework that can be used to estimate the amount of borrowed capital that can be repaid at various production and price levels on a per cow basis. The Dairy Farm Business Summary provides the basic data for this publication.

As might be expected, as production increases, a greater number of dollars can be borrowed and repaid. The publication has proven to be an excellant guide in our counselling work with farmers and in addition, has been used extensively by Farm Loan Board personnel.

4. Nova Scotia Swine Farm Business Summary - Farrow to Finish

In 1982 forty-five (45) farrow to finish swine operators provided their business information for inclusion in this summary. In return for the use of their information, each producer was supplied with a business analysis of his individual operation.

The publication has proven to be quite useful for this industry. We produced and distributed some 225 copies of this work to various interested parties, including swine producers.

5. Nova Scotia Swine Farm Business Summary - Weanling

In 1982, with the assistance and support of the Pork Producers, a summary based on costs incurred by those farmers who produced weanlings was prepared. The summary was the result of the average of some seven (7)

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weanling producers in the Province. Each co-operating farmer received an in-depth analysis of his own individual business.

6. Nova Scotia Swine Farm Business Summary - Finishing Units

In 1982, with the assistance of pork producers, a farm business summary for hog finishing units was prepared. A total of 14 producers co-operated by providing us with their financial and physical information. In addition to the business summary, each of the co-operating producers received an individual business analysis of his finishing operation.

7. Investment Limits - Swine

This publication is similar in format and purpose to the Borrowed Capital Limits for Dairy. In the preparation of this publication, theoretical data was used as opposed to farm data in the dairy publication.

8. Investment Limits - Sheep

This publication is similar to the one on Swine. Its purpose and format were designed along the lines of the Borrowed Capital Limits for Dairy. Again, a theoretical base as opposed to farm data was used in the preparation.

9. Fall Feeder Sale Statistics

This publication is an update of a similar one that has been prepared for the past number of years. Essentially, the publication attempts to outline the prices received, the number of cattle and the quality of cattle offered for sale at the Feeder Cattle Sale held in Truro. In addition to 1982 information, data from previous sales is included for comparison purposes.

10. ACEEE Publications

In 1982 we assisted in the revision and distribution of eight (8) publications that were prepared by various Atlantic Province farm management groups. The publications were written for farmer use and provide general

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information on a number of topics that are of major concern to our farm clientele. The publications included - Farm Partnerships, Farm Insurance, Farm Corporations, Tax Management Strategies, Estate Planning, RRSP'S, Wills, and Machinery Management Decisions.

11. Farm Management Manual

During 1982 various fact sheets were prepared for our Farm Management Manual. In total, 26 different fact sheets were prepared on various commodity and business management related topics. The manuals are used by Agricultural Representatives, Farm Loan Board Officers and production specialists as reference material in their counselling work with farmers. In addition, Agricultural Representatives and Farm Management staff from outside Nova Scotia have requested a number of copies of this material.

G. COMMITTEES

Members of the Farm Management staff provided farm management and economic expertise to a number of Departmental and Commodity Group Committees during 1982. We feel that this is an important part of our role with the Department and appreciate the opportunity to provide service to the agricultural industry in this way. The various committees include:

AIC'83 Conference Planning Committee
Agriculture Manpower Committee
Capital Grants Committee
Computer Communications Co-ordinating Committee
Expert Committee on Farm Management Services - Canada
Farm Land Purchase and Leasing Committee
Farm Management Committee - ACEEE
Federal-Provincial Technical Committee - Pork Stabilization Program
Inter-Branch Energy Committee
Livestock Policies Committee
Nova Scotia Pork Stabilization Board
On-Farm Computer Use Committee

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Pork Producers Cost of Production Committee
Pork Producers Supply Management Committee
Tree Fruit Production Committee

H. SUMMARY

The Farm Management Staff have enjoyed a very challenging year in 1982. Throughout this report, we have attempted to outline in a brief way, some of the activities, programs and services that we have provided to our clientele. As will be noted, our efforts have been directed primarily to the agricultural producer either individually or through his Commodity Group or Federation of Agriculture.

In our counselling work with farmers, we find each farm situation is unique. With larger investments, greater use of borrowed capital, greater financial risks - it is imperative that our advice and recommendations be timely, current and accurate. This is time consuming and requires a high level of expertise and skills by our staff. Our tasks were further complicated in 1982 by a reduction in our staff compliment. This has placed a major burden on the remaining staff to try to maintain our high level of service and high respect that has come to be associated with our work.

However, we do feel that we have made progress toward meeting our objectives in 1982. We are pleased with the response received from farmers to our programs.

We as a group would like to extend our thanks and appreciation to Dick Huggard, Paul Eaton and others in the Department for their help and guidance during 1982. Your support, co-operation and encouragement were very much appreciated. You have made us feel part of the Extension team serving the need of our clients.

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On the personal side, I want to extend my thanks and appreciation to the staff of the Farm Management Division for their excellant work in 1982.

Respectfully Submitted,

Rollie L. Hayman

Rollie L. Hayman, P.Ag.
Supervisor, Farm Management

RLH/tdm
14/02/83